

CHAPTER 94

STREAMLINED SALES AND USE TAX AGREEMENT — ADMINISTRATION

H.F. 621

AN ACT relating to the administration of the streamlined sales and use tax agreement by the department of revenue.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 423.3, subsection 57, paragraph f, subparagraph (3), Code 2015, is amended by adding the following new subparagraph division:

NEW SUBPARAGRAPH DIVISION. (e) Food sold that ordinarily requires additional cooking by the consumer prior to consumption.

Sec. 2. Section 423.52, Code 2015, is amended by adding the following new subsection:

NEW SUBSECTION. 3. *a.* Sellers and certified service providers are relieved from liability to this state or its local taxing jurisdictions for having charged and collected the incorrect amount of sales or use tax resulting from the seller or certified service provider relying on erroneous data provided in the state's taxability matrix.

b. Sellers and certified service providers that rely upon a prior version of the state's taxability matrix shall be relieved of liability to the state and its local taxing jurisdictions until the first day of the calendar month that is at least 30 days after notice of a change to the taxability matrix is submitted by the state to the governing board.

Approved May 1, 2015